

UNITED STATES DISTRICT COURT  
DISTRICT OF NEW HAMPSHIRE

United States of America

v.

Miscellaneous Case No. 1:13-mc-27-JL

Kenneth Hapgood

O R D E R

The respondent, Kenneth Hapgood, having waived his right to object in open court, I herewith approve the [5] Report and Recommendation of Magistrate Judge Landya B. McCafferty dated July 3, 2013. “[O]nly those issues fairly raised by the objections to the magistrate's report are subject to review in the district court and those not preserved by such objection are precluded on appeal.” School Union No. 37 v. United Nat'l Ins. Co., 617 F.3d 554, 564 (1st Cir. 2010) (quoting Keating v. Secretary of Health & Human Servs., 848 F.2d 271, 275 (1st Cir.1988)); see also United States v. Valencia-Copete, 792 F.2d 4, 6 (1st Cir. 1986) (after proper notice, failure to file a specific objection to magistrate's report will waive the right to appeal). Additionally, finding that the petitioner has failed to make a substantial showing of the denial of a constitutional right, the court declines to issue a certificate of appealability. See 28 U.S.C. § 2253(c)(2); Rule 11, Rules Governing Habeas Corpus Cases Under Section 2254; First Cir. LR 22.0.

Kenneth Hapgood is ordered to obey the summons and appear on August 21, 2013, at 9:30 a.m., at the IRS office located at 1000 Elm Street, Suite 900, Manchester, New Hampshire, before Revenue Officer Bjelke-Neary (or any other authorized Revenue Officer of the IRS) to give

testimony and produce all books and records in his possession or control required and called for by the terms of the summons of June 28, 2012.

SO ORDERED.

/s/ Joseph N. Laplante  
Joseph N. Laplante  
Chief Judge

Date: July 11, 2013

cc: T. David Plourde, Assistant US Attorney  
Kenneth Hapgood, pro se